

ORIGINAL

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6 BEFORE THE BOARD OF ACCOUNTANCY

7 DEPARTMENT OF CONSUMER AFFAIRS

8 STATE OF CALIFORNIA
9

10 In the Matter of the Accusation)	NO. AC-97-29
11 Against:)	
12 MARK R. WILBURN)	STIPULATED SETTLEMENT
13 13365 Tierra Oaks Drive)	AND DECISION OF THE BOARD
14 Redding, CA 96003)	
15 Certified Public Accountant)	
16 Certificate No. CPA 53980)	
Respondent.)	

17 It is hereby stipulated by and between Mark R. Wilburn,
18 C.P.A., (hereinafter "respondent") and the Board of Accountancy
19 ("hereinafter "Board"), State of California, by and through its
20 counsel, Deputy Attorney General Christiana Tiedemann, as
21 follows:

22 1. That respondent has received and read the accusation
23 presently on file and pending in case No. AC-97-29 before the
24 Board. A copy of the accusation is attached hereto and
25 incorporated herein as Exhibit A.
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1 2. Carol Sigmann, Executive Officer of the Board, is the
2 Complainant in the accusation which was filed and prosecuted
3 solely in her official capacity.

4 3. Respondent is licensed by the Board under CPA
5 Certificate No. 53980, which is, and has been at all times herein
6 relevant, in full force and effect.

7 4. The Board acquired jurisdiction over respondent because
8 respondent is a licensee of the Board and was served with copies
9 of the accusation and all other documents required by Government
10 Code section 11503 and 11505.

11 5. Respondent is aware of his right to a hearing on the
12 charges contained in the accusation, of his right to confront and
13 cross-examine witnesses, of his right to reconsideration, to
14 appeal and to all other rights accorded to him under the
15 California Administrative Procedure Act (Government Code section
16 11500 et seq.). Respondent freely and voluntarily waives these
17 rights.

18 6. Respondent admits the truth of each and all of the
19 allegations contained in the accusation and that these matters
20 constitute cause for discipline pursuant to Business and
21 Professions Code sections 5100(f) and 5061 and California Code of
22 Regulations, Title 16, section 57.

23 7. Respondent agrees to revocation of CPA Certificate No.
24 53980 by the Board.

25 8. Respondent understands that in signing this stipulation
26 rather than contesting the accusation, he is enabling the Board
27 to issue the following order without further legal process.

9. Based upon the foregoing recitals, THE PARTIES STIPULATE AND AGREE THAT the Board shall, without further notice or formal proceeding, issue the following order:

ORDER

(a) CPA Certificate No. 53980 shall be revoked on the effective date of this Decision.

(b) If respondent seeks reissuance of his CPA certificate or issuance of a new certificate from the Board, respondent shall reimburse the Board for all costs of prosecution and investigation of this case (Accusation No. AC-97-29) as a prerequisite to reissuance of his CPA certificate or issuance of a new certificate.


CONTINGENCY

10. This stipulation shall be subject to the approval of the Board. If the Board fails to adopt this stipulation as its Order, the stipulation shall be of no force and effect for either party, nor shall it be mentioned or referred to in any legal action between the parties.

ACCEPTANCE

I have carefully read and fully understand the stipulation set forth above. I understand the terms of the stipulation and agree to be bound thereby.

Dated: 4/4/97


MARK R. WILBURN
Respondent

///

SUBMITTAL

The attached stipulation is hereby respectfully submitted
for the consideration of the Board.

Dated: March 4, 1997

DANIEL E. LUNGREN, Attorney General

Christiana Tiedemann

CHRISTIANA TIEDEMANN

Deputy Attorney General

Attorneys for Complainant

ADOPTION

The foregoing Stipulated Settlement is adopted as the
Decision of the Board of Accountancy of the State of California.

This Decision shall become effective on JUNE 22, 1997.

IT IS SO ORDERED this 23 day of MAY, 1997.

BOARD OF ACCOUNTANCY
STATE OF CALIFORNIA

By

Robert J. Smith
Board President

1 DANIEL E. LUNGREN, Attorney General
of the State of California
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10 In the Matter of the Accusation) NO. AC-97-29
11 Against:)
12 MARK R. WILBURN)
13 13365 Tierra Oaks Drive)
14 Redding, CA 96003)
15 Certificate No. CPA 53980)
Respondent.)

16 CAROL SIGMANN charges and alleges:

17 1. She is the Executive Officer of the California Board of
18 Accountancy (hereafter "Board") and makes and files this
19 accusation solely in her official capacity.

20 LICENSE INFORMATION

21 2. On or about September 22, 1989, Certified Public
22 Accountant Certificate No. 53980 was issued to respondent Mark R.
23 Wilburn (hereafter "respondent") by the Board, under the laws of
24 the State of California. Respondent's certificate is currently
25 in full force and effect and has been in full force and effect at
26 all times pertinent hereto. The certificate expires, subject to
27 renewal, on April 1, 1997.

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1 violated the provisions of Business and Profession Code section
2 5061 and California Code of Regulations, Title 16, section 57 as
3 follows:

4 (a) Between January 1, 1996 and December 31, 1996,
5 respondent solicited and received investment brokerage
6 commissions on behalf of over forty clients for whom he also
7 performed work as a licensed CPA.

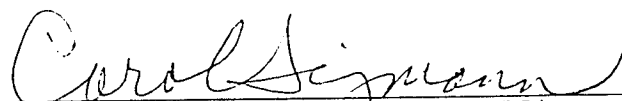
8 PRAYER

9 6. WHEREFORE, complainant requests that a hearing be held
10 on the matters herein alleged, and that following the hearing, a
11 decision be issued:

12 1. Revoking or suspending Certificate No. CPA 53980
13 issued to respondent; and

14 2. Taking such other and further action as the Board
15 deems proper.

16 DATED: March 12, 1997


CAROL SIGMANN, Executive Officer
Board of Accountancy

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19 Complainant
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